

## Sec. 20.118. Credit for installation of sprinkler systems in historic buildings.\*

**\*Editor's note:** C. B. 10, 2000 set out provisions for use as § 20.117. Inasmuch as § 20.117 is an existing section pertaining to brownfields property tax credit, for purposes of clarity, and at the editor's discretion, the provisions of C.B. 10, 2000 have been included herein as § 20.118.

- (a) *Eligible improvement defined.* In this section, "eligible improvement" means an improvement to real property that is:
    - (1) A principal structure listed on the Howard County Historic Sites Survey;
    - (2) A principal structure eligible for inclusion in the Howard County Historic Sites Survey, which is added to the survey prior to application for a credit under this section; or
    - (3) A commercial building located within a local historic district in Howard County.
  - (b) *Credit established.* In accordance with § 9-232 of the Tax-Property Article, Annotated Code of Maryland and the provisions of this section, there is a tax credit against the Howard County property tax imposed on an eligible improvement if an automatic fire protection sprinkler system is installed in the improvement.
  - (c) *Amount and duration of credit.*
    - (1) The credit under this section is equal to 10 percent of the installation cost of each sprinkler system as certified under subsection (d) of this section.
    - (2) The tax credit under this section shall apply each year for five consecutive years.
    - (3) If the Howard County property tax due is less than the credit under this subsection the excess credit does not carry over to future years.
  - (d) *Certification of costs.*
    - (1) After a fire protection sprinkler system is installed in an eligible improvement, the owner may apply to the director of inspections, licenses and permits for a certification of the installation costs.
    - (2) An application under paragraph (1) of this subsection shall be accompanied by:
      - (i) Documentation of the costs incurred in the installation;
      - (ii) A copy of the final inspection report; and
      - (iii) Any other information the director requires.
  - (e) *Application for tax credit.*
    - (1) After the owner of an eligible improvement obtains the certification under subsection (d) of this section, the owner may apply to the department of finance for a tax credit under this section. The application shall be in the form prescribed by the director of finance and shall be accompanied by the certification (2) of this subsection and any additional information that the director of finance requires. The owner shall submit a completed application on or before April 1 of the year in which the credit is requested to begin.
    - (2) If an application under paragraph (1) of this subsection is approved, the director of finance shall grant the tax credit beginning in the tax year immediately following the approval.
  - (f) *Credit runs with property.* A tax credit under this section runs with the property, and change in ownership does not result in the lapse of a tax credit granted under this section.
1. (C.B. 10, 2000)



HOWARD COUNTY, MARYLAND  
DIRECTOR OF FINANCE  
GEORGE HOWARD BUILDING  
3430 COURT HOUSE DRIVE  
ELLCOTT CITY, MD 21043

**APPLICATION FOR PROPERTY TAX CREDIT  
INSTALLATION OF AN AUTOMATIC FIRE SPRINKLER  
SYSTEM IN A HISTORIC BUILDING**

**HOWARD COUNTY CODE SECTION 20.118**

In accordance with § 9-232 of the Tax-Property Article, Annotated Code of Maryland and the provisions of this section, there is a tax credit against the Howard County property tax imposed on an eligible improvement if an automatic fire protection sprinkler system is installed in the improvement. The credit under this section is equal to 10 percent of the installation cost of each sprinkler system. The tax credit under this section shall apply each year for five consecutive years.

Application shall be filed on or before April 1 prior to the taxable year for which the credit is requested and any information required to demonstrate that the owner is entitled to the credit must be submitted with the application.

In order to process your application, please complete the following information:

**PROPERTY OWNER:**

Name(s): \_\_\_\_\_ Date of Application: \_\_\_\_\_  
Parcel Number: \_\_\_\_\_ Tax Year/Period: \_\_\_\_\_  
Property Address: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
(if different from  
property address) Telephone: \_\_\_\_\_ Day \_\_\_\_\_ Evening \_\_\_\_\_

**ELIGIBLE COSTS:**

Work above completed under fire protection permit # F \_\_\_\_\_ Date Completed: \_\_\_\_\_  
Total Eligible Cost: \$ \_\_\_\_\_

Eligible costs include all direct materials and labor costs for the installation of the automatic fire sprinkler system including the connection to the public water main. Eligible costs do not include materials and labor related to demolition or patch work in the building needed for or as a result of system installation.

**Application must include a copy of the final inspection report and documentation of the costs incurred in the installation.**

\_\_\_\_\_  
Signature of Owner \_\_\_\_\_ Date \_\_\_\_\_

**CERTIFIED BY:**

\_\_\_\_\_  
Chief Fire Protection Engineer, Dept. of Inspections, Licenses, and Permits \_\_\_\_\_ Date \_\_\_\_\_

THIS APPLICATION IS AVAILABLE alternative FORMATS –to request a different format please call 410-313-4076.

---

---

(Do Not Write Below This Line)

Eligible Cost _____	Credit Allocation
Total Amount of Credit _____	Tax Year 20__ : _____
Approved: _____	Tax Year 20__ : _____
To begin Tax Year 20__	Tax Year 20__ : _____
Disapproved: _____	Tax Year 20__ : _____
Reason: _____	Tax Year 20__ : _____